





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO
Maricopa County,
Arizona

For the Fiscal Year Beginning
July 1, 1996

Arthur R. Lynch *Jeffrey L. Esser*
President Executive Director

The Government Finance Officers Association of the United States and Canada (G.F.O.A.) presented an award of Distinguished Budget Presentation to the Maricopa County Office of Management and Budget for its annual budget for the fiscal year beginning July 1, 1996.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operating guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to G.F.O.A. to determine its eligibility for another award.

Credits

Board Of Supervisors

Don Stapley - Chairman

District 2

Fulton Brock

District 1

Betsey Bayless

District 3

Janice K. Brewer

District 4

Mary Rose Garrido Wilcox

District 5

County Administrative Officer

David R. Smith

Chief Resource Officer

Sandra L. Wilson

Manager - Office Of Management And Budget

Christopher Bradley, CIA

Office Of Management And Budget

Maricopa County
301 W. Jefferson, Suite 1070
Phoenix, Arizona 85003
(602) 506-7280
FAX (602) 506-3063
www.maricopa.gov



Table of Contents

Credits	i
How To Use This Document	iv
Executive Summary	
County Administrative Officer's Transmittal Letter	1
Financial Structure And Operation	3
Budget Process	4
Policies And Their Budgetary Impact	7
Judicial Branch	11
Appropriated Beginning Fund Balance	11
Year 2000 Technology Issues	12
Adopted Funding For Economic Development, Non-Profits, Disabled And Aging, Agricultural Extension And Accommodation Schools	12
Summary Schedules	
Consolidated Revenues And Expenditures By Category	13
Consolidated Revenues And Expenditures By Object Code Summary	14
Sources Of Funds	16
Uses Of Funds	16
Consolidated Revenues By Fund / Department	17
Consolidated Revenues By Department And Fund	20
Revenue Sources Variance Commentary	22
Revenue Comparison - Local / Non-Local Sources	36
Comparative Tax Data	40
Levy Limit	40
Consolidated Expenditures By Fund / Department	41
Reconciliation Of Expenditures - FY 1996-97 Adopted To FY 1996-97 Adjusted Revised Budget	44
Reconciliation Of Expenditures - FY 1996-97 Adjusted Revised To FY 1997-98 Final Budget	45
FY 1997-98 Funded Budget Issues	48
Healthcare Mandates Expenditure Variance Commentary	51
Maricopa Health System Expenditure Variance Commentary	52
Maricopa Health Plans Expenditure Variance Commentary	52
Risk Management Fund Status	53
Expenditure Limitation	54
Eliminations Summary	54
Transfers By Fund	55
Other Special Districts - Street Lighting Improvement District Levies Secondary Tax Roll	56
Other Special Districts - Direct Assessment Special Districts Secondary Tax Roll	60
Personnel Plan	
Introduction	63
Summary Findings	63
Personnel Savings	65
Attrition	67
Separations	70
Innovations	72
Position Control	72
Budgeted Position Summary	73
Capital Projects	

The Capital Budget	77
Capital Projects Department Summary	78
Debt Service	
Debt Management Policy	83
County at a Glance	
Boundaries	95
Demographics	96
Employment / Unemployment	97
Economy	102
Criminal Justice	106
Health Care	109
Technology	111
Legislative	112
Department Schedules	
Elected Officials	113
Judicial Branch	182
Appointed	220
Special Districts	419
Business Plan	
Executive Summary	445
Business Plan Development	446
Business Plan Update	448
Organization Position	458
Financial Strategies	464
Information Technology Strategies	483
Justice And Law Enforcement Strategies	488
Competitive Analysis Strategies	489
Employee And Human Resource Strategies	492
Maricopa Integrated Health System Strategies	494
Comprehensive Program Budget Reviews	
The Plan	495
The Process	495
Constables	496
Internal Audit	504
Planning And Development	508
Research And Reporting	519
Attachments	
Policy Guidelines For The Development Of The FY 1997-98 Budget	527
Lump Sum Budgeting Policy Guidelines	529
Funded Positions Policy	531
Reserve And Tax Reduction Policy Guidelines	533
Countywide Competitive Analysis Policy	534
Policy For Administering Grants	550
Indirect Cost Policy For Grant Programs	553
General Government Policy	554
Maricopa County Jail Population Management Efforts Annual Report For 1996	556
Glossary	
Terms and Fund Descriptions	571
Acknowledgments	

How To Use This Document

The Maricopa County Annual Business Strategies document is divided into eleven major sections: *Executive Summary*, *Summary Schedules*, *Personnel Plan*, *Capital Projects*, *Debt Service*, *County at a Glance*, *Department Schedules*, *Business Plan*, *Comprehensive Program Budget Reviews*, *Attachments*, and the *Glossary*. These sections contain critical information that is paramount to the administration of this County and are in compliance with the quality standards set by the Government Finance Officers Association (G.F.O.A.) for budget documents.

The Maricopa County Annual Business Strategies Publication for 1997-98 aims to be more than just a resource of numbers and graphs and has been designed to serve as the primary reference for public policy, operating guidelines, financial and strategic planning and most of all, a communications tool that will enable this jurisdiction to effectively achieve its goals.

The major divisions within this document are delineated for the reader in the following paragraphs:

Executive Summary

This section provides a global perspective of the strategic and tactical planning for Maricopa County and emphasizes the arduous process of developing sound budget and financial plans. Additionally, this section contains a description of the budget process, its cycle, timeline, budget modification policies, legal compliance, the financial structure and operation, and a review of policies and their impact on the budget process.

Summary Schedules

This section includes the consolidated revenues and expenditures by category and purpose, consolidated revenues and expenditures by department/fund, sources and uses of funds, revenue comparisons for local and non-local sources, transfers by fund, and various revenue and expenditure summaries for all the funds, and tax and levy expenditure limitations.

Personnel Plan

This section provides an overview of both financial and human resource issues that have occurred over the past fiscal year and trends for FY 1997-98. An outline of our position control process, maintenance, historical tracking of position data and the position budgeting process is also provided. A summary listing of the number of positions is presented for all departments.

Capital Projects

This section includes an explanation of the capital project funds and their relationship and impact on operating budgets. Bond projects are listed along with other capital improvement projects throughout Maricopa County.

Debt Service

This section provides a Debt Management Policy outlining financial alternatives, bond variations, debt issuance policies, and maturity structures. Schedules for General Obligation, Special Assessment, Housing, Stadium District, and Debt Service Obligation Bonds are also included.

County at a Glance

This section provides general introductory and quick reference information about Maricopa County, describing current environmental trends and characteristics that affect this jurisdiction and the decision making processes. This information includes a map, demographics, employment statistics, economic trends, service trends, technology and legislation.

Department Schedules

This section provides the financial budget detail at the departmental activity level. The Elected Departments of the County are presented first. The organizational structure of these departments and biographical sketches for the Board of Supervisors and other Elected Officials are included. The Judicial Branch is next, followed by the Appointed Departments of the County. Lastly, Special Districts under County jurisdiction are presented.

Detail of the FY 1997-98 budget broken down by agency appropriations, revenue summary, comparison by object code; total budget by program, and agency detail by object code is also provided. A listing of budgeted positions by classification code is also included.

Business Plan

This comprehensive section of the document describes, in detail, the strategic plans of Maricopa County as constructed throughout the development of the 1994-95 Business Plan. The previous year's accomplishments and new strategies are also outlined..

Comprehensive Program Budget Reviews

As part of the 1997-98 Budget preparation cycle, the Maricopa County Office of Management and Budget conducted Comprehensive Program Budget Reviews for four selected departments. This section outlines the objectives of the process, provides an overview of the selected departments, and recommendations derived from the review process intended to streamline and increase productivity.

Attachments

This section includes the various attachments referenced throughout the document.

Glossary

This last section includes the terms and fund descriptions for Maricopa County.



The Board of Supervisors taking their oaths of office.